

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA, :
Plaintiff, : Case No. 3:16-cv-44
v. : JUDGE WALTER H. RICE
ALICE K. DORF, *et al.* : CHIEF MAGISTRATE JUDGE
Defendant. : SHARON L. OVINGTON

DECISION AND ENTRY ADOPTING IN THEIR ENTIRETY REPORT
AND RECOMMENDATIONS OF UNITED STATES CHIEF MAGISTRATE
JUDGE (DOC. #28); PLAINTIFF UNITED STATES OF AMERICA'S
MOTION FOR DEFAULT JUDGMENT (DOC. #23) IS SUSTAINED;
DEFAULT JUDGMENT SHALL ENTER IN FAVOR OF PLAINTIFF AND
AGAINST DEFENDANTS ALICE K. DORF, DIVERSITY PRODUCTS,
INC., D/B/A SLOT MACHINES AND NATIONAL CITY BANK, NOW
KNOWN AS PNC BANK, NATIONAL ASSOCIATION

The Court has reviewed the Report and Recommendations of Chief Magistrate Judge Sharon L. Ovington, Doc. #28, to whom this case was referred pursuant to 28 U.S.C. § 636. Further, the Court notes that no objections have been filed thereto, and that the time for filing such objections under Rule 72(b) has expired. Based upon the reasoning and citations of authority set forth in the Report and Recommendations, as well as upon a thorough *de novo* review of the entirety of the Court's file and the applicable law, this Court hereby ADOPTS said Report and Recommendations in their entirety.

Accordingly, Plaintiff United States of America's ("Plaintiff") Motion for Default Judgment against Defendants Alice K. Dorf ("Dorf"), Diversity Products, Inc. d/b/a Slot

Machines ("Diversity"), and National City Bank, now known as PNC Bank, National Association ("PNC"), Doc. #23, is SUSTAINED. Pursuant to Rule 55(b)(2), default judgment shall enter in favor of Plaintiff and against Dorf, Diversity and PNC as follows:

1. Against Dorf in the amount of \$135,890.86, plus interest and other additional amounts that have accrued after February 9, 2016, and will continue to accrue as provided by law, with respect to unpaid federal income taxes (Form 1040) for tax years ending December 31, 2004, 2005, 2006, 2007, 2008, and 2013;
2. Against Diversity, in the amount of \$983,153.90, plus interest and other additional amounts that have accrued after February 9, 2016, and will continue to accrue as provided by law, with respect to unpaid federal corporate income taxes (Form 1120) for tax years ending December 31, 2001, 2002, 2003, 2004, 2005, and 2006;
3. Against Diversity, through the Court's declaration that Plaintiff holds valid and subsisting liens associated with said Diversity's tax debts that attach to all property and rights to property belonging to Diversity; and
4. Against Dorf and PNC, in that they have no right, title, claim, lien, or interest in the below-described property.¹

Date: December 2, 2016



WALTER H. RICE
UNITED STATES DISTRICT JUDGE

¹ The property is legally described as follows:

Situated in the City of Huber Heights, County of Montgomery, State of Ohio, and being all of Lot number 67 of Heathermere Section Two as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book 191, Page 1-1A of the Montgomery County Recorder's Office. Being the property conveyed to Allen M. Dorf by deed of The Drees Company, dated December 2, 2004, and recorded with the Recorder's Office of Montgomery County as Instrument 2005-00013010.